

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
TWO HUNDRED NINETY-THIRD OMNIBUS OBJECTION TO CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S COUNSEL,
RYAN MARTIN, AT 212-310-8325.**

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Robert J. Lemons

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | |
|---|---------------------------------|
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., et al., | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| -----X | |

**NOTICE OF HEARING ON TWO HUNDRED NINETY-THIRD
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

PLEASE TAKE NOTICE that on April 16, 2012, Lehman Brothers Holdings
Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third
Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors

(the “Plan”) for certain entities in the in the above-referenced chapter 11 cases (collectively, “Chapter 11 Estates”), filed the two hundred ninety-third omnibus objection to claims (the “Two Hundred Ninety-Third Omnibus Objection to Claims”), and that a hearing (the “Hearing”) to consider the Two Hundred Ninety-Third Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **May 31, 2012 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Two Hundred Ninety-Third Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for LBHI and certain of its affiliates, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); and (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); so as to be so filed and

received by no later than **May 17, 2012 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Two Hundred Ninety-Third Omnibus Objection to Claims or any claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Two Hundred Ninety-Third Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: April 16, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

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Attorneys for Lehman Brothers Holdings Inc.
and Certain of its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | |
|--|--------------------------|
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| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| -----X | |

**TWO HUNDRED NINETY-THIRD OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS TWO
HUNDRED NINETY-THIRD OMNIBUS OBJECTION TO CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S COUNSEL,
RYAN MARTIN, AT 212-310-8325.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for the entities in the above referenced chapter 11 cases (collectively, the “Chapter 11 Estates”), respectfully represents as follows:

Relief Requested

1. The Plan Administrator files this Two Hundred Ninety-Third omnibus objection to claims (the “Two Hundred Ninety-Third Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [ECF No. 6664], seeking disallowance and expungement of the claims listed on Exhibit A annexed hereto.

2. The Plan Administrator has examined each proof of claim identified on Exhibit A (collectively, the “No Liability Claims”) and has determined that each asserts a claim against Chapter 11 Estate that has no liability. Therefore, the Plan Administrator requests the No Liability Claims be disallowed and expunged in their entirety.

3. The Plan Administrator reserves all rights to object on any basis to any No Liability Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

6. On January 14, 2010, the Court entered the Procedures Order, which authorizes filing of omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

7. On December 6, 2011, the Court entered an order confirming the Plan (the “Confirmation Order”)[ECF No. 23023]. The Plan became effective on March 6, 2012. Pursuant to the Plan, the Plan Administrator is authorized to impose and prosecute objections to claims filed against The Chapter 11 Estates.

The No Liability Claims Should Be Disallowed and Expunged

8. In a review of the claims filed on the claims register in these chapter 11 cases and maintained by the Court-appointed claims agent, the Plan Administrator has identified the No Liability Claims as claims for which the Chapter 11 Estate against which the claim is filed does not have any liability. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be

allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

9. The Plan Administrator has evaluated the transactions underlying the No Liability Claims and the books and records of the Chapter 11 Estates. The No Liability Claims are asserted against Chapter 11 Estates that are not liable on any grounds for such claims. The No Liability Claims are also identical to claims asserted against other Chapter 11 Estates. The contracts or transactions that underlie the No Liability Claims were entered into by other Chapter 11 Estates, or non-debtor affiliates thereof. Liability under the contracts or transactions, if it exists at all, can only reasonably be asserted against the other Chapter 11 Estates or other non-debtor affiliates. The No Liability Claims do not set forth any legal justification for asserting a claim against the Chapter 11 Estates identified on the No Liability Claims. If the No Liability Claims remain on the claims register, the potential exists for recoveries by parties who do not hold valid claims against the Chapter 11 Estates. Accordingly, the Plan Administrator respectfully request that the Court disallow and expunge the No Liability Claims listed on Exhibit A attached hereto.

Notice

10. No trustee has been appointed in these chapter 11 cases. The Plan Administrator has served notice of this Two Hundred Ninety-Third Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) each claimant listed on Exhibit A; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

11. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests that the Court grant the relief requested herein and such other and further relief as is just.

Dated: April 16, 2012
New York, New York

/s/ Robert J. Lemons

Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

Exhibit A

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|---|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 1 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 09-10137 (JMP) | 18706 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 2 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13905 (JMP) | 18707 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 3 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13907 (JMP) | 18708 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 4 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13906 (JMP) | 18709 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

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|---|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 5 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13908 (JMP) | 18710 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 6 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 09-10558 (JMP) | 18711 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 7 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 09-12516 (JMP) | 18712 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 8 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 09-10560 (JMP) | 18713 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

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| 9 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 09-10108 (JMP) | 18714 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 10 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13664 (JMP) | 18715 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 11 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13893 (JMP) | 18716 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 12 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13600 (JMP) | 18717 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

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|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 13 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13901 (JMP) | 18718 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 14 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13885 (JMP) | 18719 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 15 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13899 (JMP) | 18720 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 16 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13902 (JMP) | 18760 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

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|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 17 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13888 (JMP) | 18762 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 18 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13900 (JMP) | 18763 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |
| 19 | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13904 (JMP) | 18764 | \$465,950.00* | ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011 | 09/18/2009 | 08-13555 (JMP) | 18761 | \$465,950.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

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SURVIVING CLAIMS

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| 20 | COLORADO LOCAL GOVERNMENT LIQUID ASSET TRUST ("COLOTRUST") AS TRANSFEREE OF RIGHTS OF COLORADO DIVERSIFIED TRUST 1900 16TH ST STE 200 DENVER, CO 90202-5131 | 09/17/2009 | 08-13900 (JMP) | 14856 | \$5,000,000.00* | COLORADO LOCAL GOVERNMENT LIQUID ASSET TRUST ("COLOTRUST") AS TRANSFEREE OF RIGHTS OF COLORADO DIVERSIFIED TRUST COLORADO INVESTOR SERVICES CORPORATION 1700 BROADWAY, SUITE 2050 DENVER, CO 80290 | 09/15/2009 | 08-13555 (JMP) | 13023 | \$5,000,000.00* |
| 21 | LEVAR, MATTHEW 5105 TEN MILE PLACE CASTLE PINES, CO 80108 | 09/14/2009 | 08-13555 (JMP) | 12401 | \$753,076.87 | LEVAR, MATTHEW 5105 TEN MILE PLACE CASTLE PINES, CO 80108 | 09/14/2009 | 08-13885 (JMP) | 12402 | \$753,076.87 |
| 22 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 09-12516 (JMP) | 4415 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

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| 23 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 09-10560 (JMP) | 4416 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 24 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 09-10558 (JMP) | 4417 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 25 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 09-10137 (JMP) | 4418 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

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| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 26 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 09-10108 (JMP) | 4419 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 27 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13908 (JMP) | 4420 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 28 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13907 (JMP) | 4421 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 29 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13906 (JMP) | 4422 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 30 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13905 (JMP) | 4423 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 31 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13904 (JMP) | 4424 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 32 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13902 (JMP) | 4425 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 33 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13901 (JMP) | 4426 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 34 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13899 (JMP) | 4427 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 35 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13893 (JMP) | 4428 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 36 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13888 (JMP) | 4429 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 37 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13885 (JMP) | 4430 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 38 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13664 (JMP) | 4431 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 39 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13600 (JMP) | 4432 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 40 | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13555 (JMP) | 4433 | \$10,000,000.00* | PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140 | 05/19/2009 | 08-13900 (JMP) | 4434 | \$10,000,000.00* |
| 41 | PIEPER, RICHARD 5325 SPUR CROSS TRAIL PARKER, CO 80134 | 09/14/2009 | 08-13555 (JMP) | 12004 | \$782,179.10 | PIEPER, RICHARD 5325 SPUR CROSS TRAIL PARKER, CO 80134 | 09/14/2009 | 08-13885 (JMP) | 12005 | \$782,179.10 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT A - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-------|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 42 | WILSON, DAVID 532 49 AVENUE SW CALGARY, AB T2S 1G5 CANADA | 07/22/2009 | 08-13555 (JMP) | 5861 | \$10,950.00 | WILSON, DAVID 532 49 AVENUE SW CALGARY, AB, T2S 1G5 CANADA | 11/17/2008 | 08-13885 (JMP) | 772 | \$330,000.00 |
| TOTAL | | | | | \$205,399,255.97 | | | | | |

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|--|----|-------------------------------|
| | -X | |
| In re | : | Chapter 11 Case No. |
| | : | |
| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>, | : | 08-13555 (JMP) |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | -X | |

**ORDER GRANTING THE TWO HUNDRED NINETY-THIRD
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the two hundred ninety-third omnibus objection to claims, dated April 13, 2012 (the “Two Hundred Ninety-Third Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc., as Plan Administrator (the “Plan Administrator”) for the entities in the above-referenced chapter 11 cases(collectively, “Chapter 11 Estates”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking disallowance and expungement of the No Liability Claims on the grounds that they assert claims for which the applicable Chapter 11 Estates do not have any liability, all as more fully described in the Two Hundred Ninety-Third Omnibus Objection to Claims; and due and proper notice of the Two Hundred Ninety-Third Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Ninety-Third Omnibus Objection to Claims; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Ninety-Third Omnibus Objection to Claims.

entered on June 17, 2010 governing case management and administrative procedures for these cases [EFC No. 9635]; and the Court having found and determined that the relief sought in the Two Hundred Ninety-Third Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Ninety-Third Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Ninety-Third Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “No Liability Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Two Hundred Ninety-Third Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE